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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of: **Hiroshi MIZUGUCHI et al.**

Art Unit: **3617**

Application No.: **10/780,065**

Examiner: **Edwin L. Swinehart**

Filed: **February 18, 2004**

Confirmation No.: **2237**

For: **OUTBOARD MOTOR STEERING SYSTEM**

Attorney Docket Number: **042093**

Customer Number: **38834**

AMENDMENT UNDER 37 C.F.R. §1.111

Mail Stop Amendment
Commissioner for Patents
P. O. Box 1450
Alexandria, VA 22313-1450

April 26, 2006

Sir:

This is in response to the Office Action dated February 24, 2006, and having a response due date set for May 24, 2006. The following amendments and remarks are respectfully submitted.

Amendments to the Claims begin on page 2 of this paper.

Remarks/Arguments begin on page 8 of this paper.